



**JOHN CHIANG**  
**California State Controller**

September 16, 2009

Director of Finance  
City of Bakersfield  
1501 Truxtun Avenue  
Bakersfield, CA 93301

Re: 2007-08 Fiscal Year Single Audit Report Certification and Audit Finding Resolution

We completed a desk review of your single audit report for the year ended June 30, 2008. We determined that the report meets the requirements of the United States Office of Management and Budget (OMB) Circular A-133. OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, prescribes the audit and reporting standards for state and local governments that expand federal awards.

OMB Circular A-133 requires federal and state funding agencies to resolve any audit findings cited in the report that may affect federal award programs. The attachment to this letter identifies those findings that require resolution. The findings are referenced by enclosure and page number.

OMB Circular A-133 also requires pass-through state agencies to follow up on the resolution of findings that affect federal programs administered by these agencies. The state agency referenced in the attachment will be in contact to follow up on the resolution of the applicable findings.

The State Controller's Office is responsible for resolving most cross-cutting findings or audit leads. A cross-cutting finding is one that affects the programs of more than one agency. If cross-cutting findings are identified in your report, our office will contact you. An audit lead is a specific issue identified in your report that may require additional investigation by federal or state agencies. Federal or state agencies may ask you to provide additional information related to the audit lead.

Your audit report may also contain general internal control findings not referenced in the attachment to this letter. These findings do not appear to affect the federal award programs. Therefore, we have not identified them for resolution action; however, you should ensure that your audit report for the 2008-09 fiscal year addresses the resolution of these findings.

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874  
SACRAMENTO 300 Capitol Mall, Suite 518, Sacramento, CA 95814 (916) 324-8907  
LOS ANGELES 600 Corporate Pointe, Suite 1000, Culver City, CA 90230 (310) 342-5656

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Your audit satisfies all financial and compliance audit requirements under individual federal award programs. This does not preclude state and federal agencies from making any additional audits that are necessary to carry out their responsibilities under federal laws and regulations. State and federal agencies may contact you to arrange for additional audits.

If you have any questions regarding this letter or any other single audit issue, please contact a member of my Single Audits staff by telephone at (916) 324-6442 or by email at [singleaudits@sco.ca.gov](mailto:singleaudits@sco.ca.gov).

Sincerely,

A handwritten signature in dark ink, reading "Casandra Moore-Hudnall". The signature is fluid and cursive, with the first name "Casandra" being more prominent.

CASANDRA MOORE-HUDNALL, Chief  
Financial Audits Bureau  
Division of Audits

Attachment

cc: State Funding Agencies

ATTACHMENT  
AUDIT REPORT FINDING(S)--STATE AGENCIES

City of Bakersfield  
2007-08 Fiscal Year

<i><b>Program Name</b></i>	<i><b>CFDA #</b></i>	<i><b>Finding #</b></i>	<i><b>Page #</b></i>	<i><b>Enc. #</b></i>
<b>No Findings Noted</b>				